film having an etch selectivity different from those of said first and second insulation films;

etching the third insulation film, to form side wall insulation films at opposite side surfaces of the concave region, respectively;

etching the first insulation film using the second insulation film remaining beyond the gate region and said side wall insulation films as a mask, to remove a portion of the first insulation film having a width narrower than the width of the gate; and

removing the side wall insulation films.

4. A method of making a metal oxide semiconductor field effect transistor in accordance with claim **3**, wherein said step of etching the third insulation film comprises an anisotropic dry etching.

5. A method of making a metal oxide semiconductor field effect transistor in accordance with claim **4**, wherein said anisotropic dry etching is a reactive ion etching.

6. A method of making a metal oxide semiconductor field effect transistor in accordance with claim **3**, wherein a material of said side wall insulation films is a semiconductor material having an etch selectivity different from those of said first and second insulation films.

7. A method of making a metal oxide semiconductor field effect transistor in accordance with claim **1**, wherein said first and second insulation films have different etch selectivities from each other.

8. A method of making a metal oxide semiconductor field effect transistor in accordance with claim **1**, wherein said second impurity region has a high concentration and a deeper depth from the substrate surface than those of said first impurity region.

9. A method of making a metal oxide semiconductor field effect transistor in accordance with claim **1**, wherein said step of forming the gate comprises the steps of:

forming a gate insulation film on the exposed substrate surface;

forming a gate electrode on said gate insulation film; and

forming a gate cap insulation film on said gate electrode.

10. A method of making a metal oxide semiconductor field effect transistor in accordance with claim **1**, wherein said first conductivity type and said second conductivity type are p type and n type, respectively.

11. A method of making a metal oxide semiconductor field effect transistor in accordance with claim **9**, wherein a material of said gate electrode is polysilicon doped with impurity ions of a predetermined conductivity type.

12. A method of making a metal oxide semiconductor field effect transistor in accordance with claim **9**, wherein a material of said gate electrode is metal.

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